
Towards Gender Budgeting in Tamilnadu -
Perspectives for Gender Budgeting at the Provincial (State) Level

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Paper presented at the
International Conference on
Gender Mainstreaming Government Finances In South East Asian Countries,

Organized by
Centre for Women's Studies
Sri Padmavati Mahila Visvavidyalayam

Tirupati, 7th – 9th March 2007.

ABSTRACT

Women Component Plan: Experiences of Gender Budgeting at Provincial (State) Level

The Ninth Five Year Plan (1997-2002) adopted WCP as one of the major strategies of planning and budgeting and directed both the Central and State Governments to ensure that 'not less than 30 percent of the funds/benefits are earmarked in all women's related sectors'. It is also demanded that a special vigil be kept on the flow of the earmarked funds through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering women. It is no wonder that Government documents wax eloquent about the great contribution of WCP towards the empowerment of women in Indian States. Such optimistic statements and claims need to be tested against concrete facts and figures. Our long experience in Social Watch-Tamilnadu of the functioning of Special Component Plan (SCP) for dalits has given us many insights into both the potentiality of SCP as well as the way in which bureaucratic apathy has worked constantly to sabotage this progressive scheme, to the great detriment of dalits. So, it is very important that serious independent efforts are taken to ensure that WCP does not suffer the same disabilities found in the implementation of SCP. A study revealed that the actual allocation by Tamilnadu Government for programmes related to women is far less than the stipulated 30% in most cases; also the main objective of WCP is to ensure not only that sufficient funds are allocated for the welfare of the women, but also make sure that the funds are properly used and that effective and practical programmes towards clear goals and targets are initiated. An in-depth analysis of the women related programmes in the year 2006-2007 of the Tamilnadu Government would show the actual profile of Gender Budgeting at the state level.

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I. Introduction:

Gender Budgeting looks at Government policy measure in order to understand its precise aim, nature and contents vis-à-vis the relative situations of men and women. Gendering the Budget is not meant to bargain for a larger share of the resources for women or to create a separate budget for them. The aim is to analyze the budgetary expenditures from a Gender perspective. Gender Budgeting is a value-adding tool in the struggle for Women's Empowerment and Gender Equity. It is a Concrete yardstick to critically assess the share of women in the field of control and access to Public Resources and Political Participation.

In the 1970's and 1980's, advocates of women development spoke of Integrating Women in Development. In 1990's, the emphasis changed to the Institutionalisation of Gender Issues in Development policy and planning, i.e., mainstreaming Gender in overall policy planning and budgetary processes. In 1995 Beijing Women's Conference, "Gender Perspective in all Macroeconomic Planning" was emphasized. The 23rd Special session of U.N. General Assembly in June 2000 also explicitly called for Attention to the goal of gender equality in budgetary processes at national, regional and international levels.

Globally, gender budgeting exercises have steadily grown in terms of the number of countries (Commonwealth initiatives in Fiji, St Kitts and Nevis, Barbados and Srilanka – 1977; Australia – 1984; Philippines – 1986 / 1995; South Africa – 1995...), each of them following different methods and processes. At present, Gender budget initiatives are said to be attempted in more than 50 countries in the world.

Gender Budgeting is very much still in the making in India. Both in terms of perspectives and methodologies, we have come a long way, from "Women's Budgets" to "Gender Budgets" to "Gender-Sensitive Budgets" to "Mainstreaming Gender Perspectives into Budgets".

In India, there have been many efforts to develop various methodologies of doing gender Budgeting. Among them the efforts taken by the Department of Women and Child Development, in collaboration with the National Institute of Public Finance and Policy (NIPFP) and National Institute of Public Cooperation and Child Development (NIPCCD) are noteworthy.

In the midst of it all, Women Component Plan was announced by the Government of India during the 9th Five year Plan and has been gaining ground as a relevant and holistic tool for Gender Budgeting in India.

And the experience of the Social Watch – Tamilnadu, over the last few years, in monitoring Special Component plan for dalits in the State of Tamilnadu provides lots of insights that can be used in evolving an approach to look at budgets in India, both Central and in States, based on the concept of Special Component Plan.

The research paper attends to trace at the trends in Gender Budgeting in Tamilnadu by testing with the NIPCCD Methodology and provides recommendations to effectively take forward the process of Gender budgeting. The research paper spells out the National and State level scenario towards Gender Budgeting, considering WCP as a holistic Gender Budgeting tool. To portray the actual profile of Gender Budgeting at the Tamilnadu state level, the paper presents the findings of the detailed study for the budget year 2000-01 to 2001-02. The paper also draws out the key findings of our recent study on “Discrepancies in Gender friendly Allocation” over the past ten years [1997-1998 to 2006-2007]. The appendix of the research paper also enlists the various women related programmes in the year 2006-2007 of the Tamilnadu Government.

II. Gender Budgeting in India

In India, it was the 1974 Report of the Committee on “The Status of Women in India” that gave the initial impetus towards the search for gender perspectives on public expenditure.

And, Eighth Five Year Plan (1992-97) highlighted, for the first time, the need to ensure a definite flow of funds from the general developmental sectors to those of women:

“The benefits of development from different sectors should not bypass women, and special programmes on women should complement the general development programmes. The latter, in turn, should reflect greater gender sensitivity”.

Yet, not much progress was made in terms of ensuring adequate flow of funds and benefits to women.

It was the Ninth Five Year Plan (1997-2002), which adopted “**Women Component Plan**” as one of the major strategies of planning and budgeting and directed both the Central and State Governments to ensure that ‘not less than 30 per cent of the funds/benefits are earmarked in all the women’s related sectors’. It also directed that a special vigil be kept on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards

empowering women. (From the year 2006, Women Component Plan is also called as Women Sub Plan).

In 1998, the **Department of Women and Child Development**, Government of India, took up the initiative of generating “**gender-aggregated data**” across the country.

“The Department has advised all the concerned Ministries/ Departments for inclusion of an identifiable Women Component Plan in their programmes right from the planning process and implementation and monitoring of their programmes to ensure that the benefits reach the women. The Department has further requested all the ministries/ departments to set up advisory committees for women in each sector to help in the preparation, monitoring and implementation of Women’s Component Plan, set up a women’s cell and to include a chapter on Women’s Component Plan in their annual reports...” - *Annual Report 2002-03, Dept of Women and Child Development*.

The annual **Indian Economic Survey 2000-01**, for the first time, contained a section on Gender Inequality in the chapter on Social Sector, based on the input provided by the interim Report on the ‘Status of Women in India and their Role in Economy’, submitted by the **National Institute of Public Finance & Policy (NIPFP)** in January 2001.

The Second Report of NIPFP, submitted in August 2001, made a ‘Post Budget Assessment of the Union Budget 2001-02’. The report categorized public expenditure in three main types:

1. Those specifically targeted to women and girls.
2. Pro-women allocations which are the composite expenditure of schemes with women component, and
3. Mainstream public expenditure that has gender differential impacts.

Though the methodology adopted was later found inadequate, needing much refinement, the salient findings of the Union Budget Analysis brought to light some interesting trend in public expenditure from gender perspective and also methodological issues.

Subsequently the NIPFP was commissioned to study gender-related economic policy issues and the policy alternatives for building a gender sensitive national budgeting process.

The Ministry of Women and Child Development has honed Gender Budgeting as a tool for achieving the goals and targets enshrined for women in our constitution and Plans and Policies. In 2004-05 the Ministry adopted “**Budgeting for Gender Equity**” as a Mission Statement. A **Strategic Framework of Activities** to implement this mission was also framed and disseminated across all Ministries of Government of India.

MISSION STATEMENT – “BUDGETING FOR GENDER EQUITY”

Broad Framework Of Activities

- **Quantifying of Allocation of Resources for Women in the Union, States and Local Administration budgets and expenditure thereof.**
 - Refining and standardizing methodology and development of tools
 - Trend Analysis
 - Analysis of change in pattern, shift in priorities in allocation across clusters of services etc
 - Variations in allocation of resources and actual expenditure
 - Adherence to physical targets
- **Gender Audit of Policies of the Government – Monetary, fiscal, trade etc. at the Centre and State levels**
 - Research and micro studies to guide macro policies like credit policy, taxes etc.,
 - Identification of gender impact of policies/interventions viewed as gender neutral
 - Micro studies to identify need for affirmative action in favour of women towards correcting gender imbalances
- **Impact assessment of various schemes in the Union and State budgets**
 - Micro Studies of incidence of studies of benefits
 - Analysis of cost of delivery of services
- **Analyzing programmes, strategies, interventions and policy initiatives from the perspective of their impact on status of women as reflected in important Macro Indicators like literacy, MMR, Participation in work force**
 - E.g. - analysis of substance and content of various interventions directed at health of women and correlate the same with indicator like MMR to establish need for corrective action in formulation of scheme/ approach.
- **Institutionalizing the generation and collection of gender disaggregated data**
 - Developing MIS for feedback from implementing agencies
 - Inclusion of new parameters in data collection in Census and surveys by NSO, CSO etc.,
- **Consultations and capacity building**
 - Collation of research and exchange of best practices
 - Developing methodologies and tools for dissemination
 - Forums and Partnerships amongst experts and stakeholders.
- **Review of decision making processes to establish gender equity in participation –** review of extant participation of women in decision making processes and to establish processed and models aimed at gender equity in decision making and greater participation of women.
- Formulation and reflection of **satellite accounts** to capture the contribution of women to the economy by way of their activities in areas that go unreported like care economy, unpaid work in rearing domestic animals etc.

Anjali Goyal, Director, Department of Women and Child Development, Ministry of Human Resource Development, in a presentation made in November 2005, stated that “the 10th Plan aims at initiating immediate action in tying up the two effective concepts of Women Component Plan (WCP) and **Gender Budgeting** to play a complementary role to each other, and thus ensure both preventive and post-facto action in enabling women to receive their rightful share from all the women-related general development sectors. The framework for gender budgeting includes quantification of allocation of resources for women and gender audit of policies of the Government.” The year 2005-2006 has been devoted to carrying forward this exercise and **universalizing gender budgeting initiatives in the Government at the Centre and States.**

“There is growing awareness of gender sensitivities of budgetary allocations. Fifty ministries/departments have set up gender budgeting cells. For 2007-08, the outlay for 100 per cent women specific programmes is **Rs.8,795 crore** and for schemes where at least 30 per cent is for women specific programmes is **Rs.22,382 crore.**” -- *The Finance Minister Speech for the Union Budget 2007-2008, Government of India.*

“Special measures for gender empowerment and equity will be essential component of the 11th Five Year Plan. Gender Equity requires adequate provisions to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to GENDER BUDGETING across the board. ‘Ensuring at least 33 percent of the direct and indirect beneficiaries of all Government schemes are women and girl children is one of the monitorable Socio- Economic Targets of the 11th Plan.’” -- *An Approach to the 11th Five Year Plan, Government of India (Draft-December 2006).*

Women Component Plan:

The Concept of the “Women Component Plan” derives its inspiration from the earlier “Special Component Plan” (SCP), originally evolved, with regard to dalits during the 6th Five Year Plan. Women Component Plan is a paradigm shift from Special Component Plan. It was the utility of the concept of SCP with regards to dalits that motivated the Government of India to come up with further sectoral SCPs. A Tribal Sub-Plan for Scheduled Tribes has been developed. And, during the 9th Five Year Plan (1997-2002), the Women Component Plan was articulated. Now there are attempts to develop a similar SCP for Children too.

The idea of a “Special Component Plan” is based on the following assumptions and perspectives:

- Planning and budgeting for marginalised sections need a new paradigm, radically reworking the whole strategy of welfare.

- The basic insight of a "Special Component Plan" is the idea of Convergence – convergence of schemes and programmes towards a unified goal. To ensure such a convergence, SCP demands the pooling together of all resources spent by various departments and agencies.
- "Special Component Plan" is binding on all departments of the Government without exception and separate budget heads have to be shown in the Budget Link Book, clearly mentioning the receipts-expenditures details of the Special Component Plan (in order to prevent diversion, under-utilization and misutilisation of funds).
- The responsibility of implementing, evaluating and monitoring the progress of the SCP will be with a nodal agency, involved in the empowerment of the marginalised section (e.g., Scheduled Castes Development Corporations in the States for SCP for dalits).

The Women Component Plan was adopted by the Government of India as a major strategy of gender budgeting and women empowerment. WCP was intended towards a 'convergence of existing services', available in both women-specific and women-related sectors.

WCP, started during the 9th Five Year Plan became central to the 10th Five Year Plan. Government documents wax eloquent about the great contribution of WCP towards the empowerment of women in India. But the claims of the Government need to be tested against concrete facts and figures.

The NIPCCD study, 2002 puts the picture in the actual context:

“In ten states selected, the range of allocations to women programmes (targeted and pro combined) varied between 3% to 13% of the State budget. Targeted schemes, as compared to pro-women schemes, received lower percent allocations, and in four States, less than 1%. Allocation to pro-women schemes showed wide variations across States and ranged between less than 1% to 11%. It is obvious that fiscal flows to women’s programme in all States is far below the desired level and lower than the norms of Planning Commission (30%).”

“The feedback from researchers, as also the gaps in data received, indicated that almost all departments included in the study, with an exception of a few, were unable to provide the exact amount earmarked as a share of Women Component Plan out of the total budget of that Department. The accounting/auditing and record keeping procedures did not have these disaggregated allocations. It was informed that whenever required, these figures are worked out on an ad-hoc basis in line with the requirements.” - NIPCCD Study, 2002.

III. Gender Budgeting in States

The various Reports of NIPFP led to certain realization of the need to analyze State Budgets with a gender perspective, since the States / Union Territories account for bulk of the expenditure in social sector, which impinges on the welfare, development, and empowerment of women.

In December 2001, the Department of Women and Child Development entrusted the National Institute of Public Cooperation and Child Development (NIPCCD), with the task of coordinating Gender Budget Analysis in 22 States.

The methodology chosen was a simple one of desk review, basically collecting, from state budget documents, requisite information on the following categories of schemes and programmes:

- **Women Targeted/Specific Schemes** (defined as schemes where 100% of allocation is meant for women)
- **Pro-Women Schemes** (defined as those which incorporate at least 30% of allocation for women or significantly benefit women)
- **Gender-Neutral schemes** (meant for the community as a whole)

These schemes were further classified in four clusters on the basis of their potential impact on women's social position:

- Protective and Welfare services
- Social services
- Economic services
- Regulatory and Awareness Generation services

And the following 6 departments of the States were selected for analysis

- Department of Women and Child Development
- Department of Health and Family Welfare
- Department of Social Welfare
- Department of Rural Development
- Department of Education
- Department of Agriculture.

The Interim Report included results of the analysis of data from only 10 States (Assam, Bihar, Meghalaya, Gujarat, Jammu and Kashmir, Maharashtra, Rajasthan, Madhya

Pradesh, Orissa and Manipur) and related to the 2 financial years, 2000-2001 and 2001-2002.

In spite of the various gaps and limitations of the Report, accepted by the authors themselves, some of the conclusions, even if limited, are revealing:

- The range of % allocations to women programmes (target + pro-women) varied between 2% to 11% across the 10 states for the year 2000-01.
- The share for women-targeted schemes in the State Budgets was less than 1% in 6 states.
- Pro-women schemes received a larger portion of state budget as compared to the women-specific schemes (6%-11% during 2000-01) in 5 states.
- The share of pro-women schemes in absolute numbers as also in percentages is considerably higher in the total allocations for women (targeted + pro-women) as compared to targeted programmes exclusively meant for women in all states studied.
- The combined allocations are as low as 2% and 5% of the state budget in some states. It is far below the desired and recommended levels of 30% as per guidelines of Planning Commission under Women Component Plan.
- Allocations to social sector as percentage of total State budget ranged between 24% - 36% in the 10 states during 2000-2001.
- The allocations for targeted schemes across states varied as a percentage of state social sector budgets from as little as 0.66% to around 7% and 10%.
- The percentage of state social sector budget allocated to pro-women schemes showed wide variations across states (4% to 42%).
- The combined (targeted + pro-women) figures presented a slightly better picture of social sector allocations percentages, in the range of 14% to 44% in the year 2000-2001 and 16% to 34% in the following year for 4 states.

The NIPCCD initiative, has been instrumental also in raising basic methodological issues and new lessons learned, that have serious implications for furthering the endeavor related to state gender budget analysis.

- It is feasible to involve researchers/institutions and organizations to enumerate data. If adequately oriented and trained, reliable and valid information can be generated for State-level analysis. The reports can also be compiled at the state level and used for micro level planning.
- Simultaneously, the State governments can be involved, oriented and sensitized to the importance of gender perspective. This is particularly true for gender-intensive departments. Capacity building is needed for generating disaggregated data for planning, accounting and auditing at different levels. There is an absence of clear understanding as to how gender is linked to budgets and micro planning. Weak understanding combined with a discriminating attitude requires concerted efforts to make all concerned to have a positive attitude towards women. Department of Women and Child Welfare needs to take a lead for advocacy in this regard.
- The term “mainstreaming gender” has specific implications related to differential impact of policies on men and women. Equitable distribution of financial burden and benefits need to be translated in actions by changes/amendments in several ways at several levels in economic and financial policies.
- Estimation of the share of benefits for women particularly in pro-women schemes and programmes demands keeping records of access, coverage as physical targets and performance targets disaggregated for genders. Benefit-incidence analysis is central to assessing the distributional impact of budgetary allocations and impact of budgetary policies. Focusing on how much money has been allocated for schemes benefiting women can be counter productive if the outcomes of the schemes depart substantially from the objectives that they were designed to serve.
- Budgeting allocations of resources alone hardly throw light on the impact it would have had due to significant spread among the Budget Estimates (BE), Revised Estimates (RE) and Actuals. In the present study, using of only BE figures imposes major limitations, as it only refers to the intentions of the planners and not what has actually happened.

The exercise has been useful in making the budgetary gaps visible and revealing the need for alternative patterns of resource allocation. The recommendations, requiring follow up action, emerged from the study are as follows:

- The gender budget initiative of the Department offers a lot of potential for further research and analysis of public expenditure in the country. It suggests the need for serious methodological debates for carrying out such analysis. This has also highlighted the urgency of sharpening the methodological tools monitoring the progress of Women’s Component Plan introduced in the Ninth Five Year Plan.

- The most difficult task in the gender analysis of budget is to compile gender-segregated data on allocation and expenditure, and identify pro-women and gender-neutral schemes, which are not readily available from existing formats and schedules of budgetary procedures and reporting systems.
- Again, a mere expenditure analysis does not give a true picture about the actual impact of such expenditure on women. This certainly calls for more in-depth analysis on sectoral issues over a larger than annual time frame. It is also necessary to formulate uniform guidelines and procedures so that valid comparisons and inferences can be made at the regional and national level.
- In order to have a comprehensive assessment of the gender impact of government budgets, the Department of Women and Child Welfare needs to formulate and disseminate uniform guidelines on gender budgeting and analysis to States and develop appropriate software for such analysis.
- There is a need to extend the nature and scope of gender budget analysis to include benefit incidence analysis in specific geographical and sectoral areas and over a large time frame.
- Restrictions need to be imposed on re-appropriation of budgetary allocation meant for women and girls for using for any other purpose. It is essential to ensure that public funds so earmarked are spent on intended purpose.
- Closer involvement of the community in the process of monitoring can lead to significant improvement in implementation of programmes and ensure greater accountability.

In order to ensure clarity on the concept of Gender Budgeting and awareness about the tools available in the Indian context, the Ministry of Women and Child Development organized three Regional Workshops, in collaboration with UNDP, to share and discuss the strategy of the Government on Gender Budgeting and Gender mainstreaming. The participants in the three workshops (at New Delhi, Pune and Kolkata) were State Secretaries/ representatives of Department of Finance, Planning and Women and Child Development.

In the workshop held at Yashda, Pune on 15th December 2005 for the Southern and Central States, the representatives from Tamilnadu Government, presented their State Level Action Plan on Gender Budgeting.

State Level Action Plan on Gender Budgeting – Workshop on 15th December 2005 at Pune			
STATES	CURRENT STATES ON GENDER BUDGETING	CRITICAL SECTORS FROM GENDER PERSPECTIVE	ASSISTANCE REQUIRED
Tamilnadu	<ul style="list-style-type: none"> • Commitment to gender Equality at policy level. • Action being taken for Sectoral Allocation for women. Strong SHG movement. 	<ul style="list-style-type: none"> • Strengthening of participative budgeting and capacity building of women in decision making. • Gender Concerns to be mainstreamed in the existing HD cells. • Need to reflect gender sensitive allocation in budgets. 	<ul style="list-style-type: none"> • MWCD to write to chief secretary for setting up a Gender Cell.

Centre For Developmental Studies-Kerala, expresses that ‘Gender Budgeting at the Gram Panchayat Level’ is emerging strongly in Kerala at Trivandrum District.

UNIFEM’S initiative on Gender Responsive Budgeting is noteworthy. They are working effectively in West Bengal, Orissa, Karnataka, Maharashtra (Aurangabad Municipality), Rajasthan and Gujarat. They are basically working on three objectives.

1. Linking economic Governance to political Governance
2. Analysis of the Local and State Budgets
3. Ensuring Local women participate in the Budget process.

IV. Gender Budgeting : Social Watch-Tamilnadu Experience

Our long experience (in Social watch – Tamilnadu / Tamilnadu Peoples Forum for Social Development) of the functioning of SCP for dalits has given us many insights into both the potentiality of SCP as well as the way in which bureaucratic apathy and lack of political will have worked together to constantly sabotage this progressive scheme, to the great detriment of dalits in the country.

It is very important that serious independent efforts are taken to ensure that WCP does not suffer the same disabilities found in the implementation of SCPs for dalits and tribals: major departments claiming ‘indivisibilities’ of allocation of resources, notional allocations projected as real allocations, lack of dis-aggregation of data etc.

Our earlier preliminary and exploratory studies of the **TAMILNADU GOVERNMENT** budgets for gender budgeting, using the NIPCCD methodology, (**for the year 2000-01 – 2001-02**) have shown that real allocation to programmes related women's empowerment is far less than the stipulated 30% in most cases. The following calculations, based on Tamilnadu budget documents, are subject to corrections but they reveal the basic trends and challenges ahead:

- Percentage allocations of total state budget to social sector are 33.89% and 35.27% for the years 2000-01 and 2001-02 respectively.
- Percentage allocations of Total State Budget to women programmes (women-targeted plus pro-women) are 2.43% to 2.93% for the years 2000-01 and 2001-02 respectively.
- Percentages of Total State Budget to women-targeted schemes are 0.91% in 2000-01 and 1.71% in 2001-02.
- Percentages of Total State Budget to Pro-women schemes are 1.53% in 2000-01 and 1.22% in 2001-02.
- The combined allocations to 'women programmes', as can be seen above, are as low as 2% to 3% of the total State budget.
- Percentage allocations of State social sector to women-targeted schemes are 2.67% and 4.84 % for the years 2000-01 and 2001-02 respectively.
- Percentage allocations of State social sector budgets to Pro-women schemes are 4.51% and 3.45% for the years 2000-01 and 2001-02 respectively.
- The combined (women-targeted plus pro-women) allocation percentages from State social sector budgets are 7.18% in 2000-01 and 8.29% in 2001-02.
- Percentages of Cluster of Social Services from various sectors to women-targeted / Women-specific programmes in the State are 80.58% in 2000-01 and 89.34% in 2001-02.
- Percentages of Cluster of Economic Services from various sectors to Women-targeted / Women-specific programmes in the State are 19.42% and 10.66% in the years 2000-01 and 2001-02 respectively.
- Percentages of Cluster of Social Services from various sectors to pro-women programmes in the State are 41.51% and 15.04% in the years 2000-01 and 2001-02 respectively.
- Percentages of Cluster of Economic Services from various sectors to pro-women programmes in the State are 58.49% and 84.96% in the years 2000-01 and 2001-02 respectively.
- Department-wise allocation of Social Welfare to women-targeted programmes are 18.14% and 23.78% in the years 2000-01 and 2001-02 respectively.
- Department-wise allocation of Education to women-targeted programmes are 0.26% and 0.26% in the years 2000-01 and 2001-02 respectively.
- Department-wise allocation of Medical and Public Health to women-targeted programmes are 18.93% and 27.01% in the years 2000-01 and 2001-02 respectively.

- Department-wise allocations of SC, ST and Other Backward Classes to women-targeted programmes are 3.06% and 3.47% in the years 2000-01 and 2001-02 respectively.
- Department-wise allocation of Social welfare to pro-women programmes are 0.11% and 1.29% in the years 2000-01 and 2001-02 respectively.
- Department-wise allocation of Education to pro-women programmes are 17.86% and 5.00% in the years 2000-01 and 2001-02 respectively.
- Department-wise allocation of Medical and Public Health to pro-women programmes are 47.72% and 50.82% in the years 2000-01 and 2001-02 respectively.....

KEY FINDINGS OF THE RECENT STUDY:

To trace out the historical approach towards Gender perspective in Budgeting at the Tamilnadu state level, we did an exploratory study on “Discrepancies in Gender friendly Allocation” over the past TEN years [1997-1998 to 2006-2007]. *The following calculations, based on Tamilnadu budget documents, are subject to corrections.*

<u>Discrepancies in Gender Friendly Allocation</u>						Rs. In Crores
1	2	3	4	6	7	
Year	Total State Plan - Budget Outlay	Share due to women (Min.30%)	Share found in Budget Link Book	% of share found in Budget LB with regard to Total State Plan Budget Outlay [Column 2 Vs 4]	Amount Denied to Women	
1997-1998 AC	4052.60	1215.78	127.37	3.14	1088.41	
1998-1999 AC	4500.09	1350.03	141.09	3.13	1208.94	
1999-2000 AC	5413.75	1624.12	145.18	2.68	1478.94	
2000-2001 AC	5807.26	1742.18	144.12	2.48	1598.06	
2001-2002 AC	5318.90	1595.68	155.60	2.92	1440.07	
2002-2003 AC	5841.05	1752.32	240.16	4.11	1512.16	
2003-2004 AC	7088.3	2126.49	242.34	3.42	1884.15	
2004-2005 AC	8285.84	2485.75	287.47	3.47	2198.28	
2005-2006 RE	9675.85	2902.76	427.69	4.42	2475.07	
2006-2007 Revised BE	12500.00	3750.00	583.82*	4.67	3166.18	
Total Amount Denied To Women In The Last 10 Years					18050.26	

Source: Annual Plan-Budget Link, for respective years, Government of Tamilnadu .

* Refer to the Appendix.

- ✓ In spite of the fact that women constitute 50% of Tamilnadu population, only 30% of fund has been claimed in Women Component Plan. But, Out of the State Total Budget Outlay, not even 5% is allocated for women.
- ✓ Thus can be seen vast amounts of funds, ranging from Rs. 1088.41 crores in 1997-98, Rs. 1208.94 crores in 1998-99, Rs. 1478.94 in 1999-2000, Rs. 1598.06 in 2000-01, Rs. 1440.07 crores in 2001-02, Rs. 1512.16 crores in 2002-2003, Rs. 1884.15 in 2003-04, Rs. 2198.28 in 2004-2005, Rs.2475.07 Crores in 2005-2006, to Rs. 3166.18 Crores in 2006-2007, - a total of Rs.18050.26 Crores have been denied to women, over last 10 years alone.
- ✓ The above table brings out clearly the scale of discrepancy between what is allocated, compared to what should have been allocated to women in Tamilnadu. The actual allocation is minuscule compared to what is due as per WCP stipulations, revealing the great betrayal perpetrated on the women of the state.

Thus the study of Tamilnadu Government budgets for gender budgeting, using the NIPCCD methodology, has shown that the actual allocation to programmes related women's empowerment is far less than the stipulated 30% in most cases.

V. Critique of the NIPCCD Methodology

The apparent gender neutrality of a budget can more accurately be described as gender blindness. The way in which the Government finances are usually formulated ignores the different, socially determined roles, responsibilities and capabilities of men and women. These differences are generally structured in such a way as to leave women in an unequal position in relation to the men.

As the NIPCCD study makes it clear, “As Pro-women Schemes provide services both to men/women and girls/boys, unless gender-segregated data is maintained for physical targets and performance/achievement targets, it would not be possible to ascertain the extent of resources in flow for women”. The most difficult task in gender budget analysis is to compile gender-segregated data on allocation and expenditure on pro-women and gender-neutral schemes, which are not generated from the existing formats and schedules of budgetary procedures and reporting systems.

Again, mere expenditure analysis does not give any true picture about the actual impact of such expenditure on women. This certainly calls for more in-depth analysis on sectoral issues over a larger than annual time frame. It is also necessary to formulate uniform

guidelines and procedures so that valid comparisons and inferences can be made at the regional and national level.

Finally and most importantly, there is a need for a serious methodological debate for carrying out the task of WCP in India, at the Central and State levels. There is also the urgency of sharpening the methodological tools monitoring the progress of Women's Component Plan.

VI. Recommendations

On July 24th 2006, *Centre for Budget and Governance Accountability, New Delhi* (Of which *Social Watch – Tamilnadu* is a founding member) submitted the “Recommendations for Gender Budgeting in the Eleventh Five Year Plan” to the Economic Adviser (Ministry of Human Resources Development, Department of Women and Child Development, Government of India). The key recommendations were as follows:

1. We would urge the government to take strong measures to ensure that the WCP is implemented. In fact, WCP should be extended to all ministries and departments and should not just be confined to the realm of some ministries and departments which have historically been perceived as “women-related”.
2. We note with concern the watered-down language in the Draft Approach to the 11th Five Year Plan --Towards Faster and More Inclusive Growth, Approach to the 11th Five Year Plan, Planning Commission, Government of India, June 14, 2006, hereafter referred to as the Draft Approach Paper, which talks about “appropriate provisions” for gender balancing (Gender Balancing, Section 5.6,page 64). This could be a step backward from the 30% commitment under the WCP. We would like the government to reaffirm its commitment to 30% allocations for women as under WCP. Bearing in mind that important social sectors like health and education are on the concurrent list, the Planning Commission should also urge the state governments to implement WCP.
3. In the Union Budget 2005-06, for the first time a statement on Gender Budgeting was included, which presented the magnitude of allocations under various programmes/schemes that are expected to benefit women substantially. In 2005-06 this exercise covered 10 departments and the total magnitude of Gender Budget (i.e., women specific allocations) was recorded at 2.8% of total Union Government expenditure. In 2006-07, 24 departments of the union government were included under this exercise and the magnitude of Gender Budget went up to 5.1% of total union budget at budget estimates. However, a closer look at this exercise reveals that there are serious drawbacks in this exercise which must be

rectified. For instance, the entire (i.e. 100 %) allocations for *Safdarjung Hospital*, *Vardhaman Mahavir Medical College* and *AIIMS* (all three in New Delhi), under Department of Health and Family Welfare, have been included as women-specific, which implies that 100% of these allocations are for women. Entire (100%) allocations for 'Nehru Yuva Kendra' and 'Promotion of National Integration' under Ministry of Youth Affairs and Sports (Demand No. 104) have been included in the Gender Budget, which is quite unjustifiable. Likewise, almost 100% allocations under Department of Women and Child Development have been included as women-specific, whereas almost 89.65% of DWCD's money in the 10th FYP has gone for the ICDS which is a scheme targeted at children up to six years of age (Annexure 4.2, Mid Term Appraisal of the 10th Five Year Plan). For further details on the problems with the Gender Budgeting Statement, see the section on Gender Budgets, page 33 of the attached document "Whose Side Are You On, Mr. Finance Minister, Response to the Union Budget 2006-07, CBGA"

We would therefore urge the government to clarify the assumptions made in arriving at such figures and to take the exercise more seriously.

4. In this regard, we would urge the government to build the capacity of the Gender Budgeting Cells that have been set up in various departments and ministries. As per the Annual Report of the Ministry of Women and Child Development 2005-06, 41 ministries have confirmed the setting up of a cell or nominating a person for Gender Budget work. If their skills are enhanced, this exercise would get more justice.
5. The work on Gender Budgeting being done now is by and large limited to identification of schemes and computation of allocations meant for women. Clearly the Gender Budgeting exercise has to go beyond this. We would urge the Government to look at Gender Budgeting more comprehensively which must entail, at the very least, the following "Five-step approach", (which is also being successfully used in South Africa):
 - i) Assessing the situation of women;
 - ii) Assessing the gender-responsiveness of policies;
 - iii) Assessing budget allocations;
 - iv) Monitoring spending and service delivery; and
 - v) Assessing outcomes.
6. We welcome the Draft Approach Paper for stating that we need to move away from monitoring outlays to monitoring outcomes (Section 1.1, Page 2). Although we believe that monitoring both outcomes and outlays is important, nonetheless, we welcome the focus of the government as monitoring outcomes has been a very limited exercise in the past. However, any such attempt of monitoring outcomes from the perspective of gender gets severely constrained, if not impossible, for

lack of sex and gender disaggregated data. For NGOs, it is not possible to collate such gender and sex disaggregated data because it is a mammoth exercise for a country as big as India. It is only the government which is in a position to do so. This is very important, as for the Gender Budgeting work in India to have any future, it is imperative that data collection be sex and gender disaggregated.

7. We do believe that both—the WCP and the Gender Budgeting—are essential and should be used jointly. We believe that Gender Budgeting is an approach and WCP is a good benchmark for this. Even though the progress might be slow, the essential earmarking on 30% funds for women under the WCP is, at the very least, a good exercise as it forces our policy makers to start thinking on the lines of gendered-impact of policies. Further, we do believe that ensuring that these funds sanctioned actually reach the women is also the responsibility of the government. For this, a 'non-lapsable pool' of women's fund could be created in every state and also at the centre. If there is under-utilisation of funds allocated for women specific programmes/schemes under any ministry (central or state), the balance amount of funds should be transferred to this pool. However, to ensure that funds actually reach the women rather than lying idle in the non-lapsable pool, checks and balances as well as incentives for quality of spending as well as monitoring outcomes will need to be created.
8. With sustained efforts from the women's movement 'The Protection of Women from Domestic Violence Act' was finally passed in 2005. However, to ensure that it actually reaches the women it is supposed to reach, effective implementation of the Act becomes critical. The 11th Five Year Plan also needs to allocate adequate resources for implementation of the Domestic Violence Act. CBGA has prepared a conservative estimate of how much implementing this Act would cost. If required, this could be used as a starting point.
9. Last but not the least, Gender Budgeting cannot be seen in isolation from the overall economic-political scenario. Identifying and listing allocations for women is a part of the Gender Budgeting exercise and in some senses, just a starting point. How economic policies impact on women is the crux of Gender Budgeting and therefore any such work has to be positioned in this context. For instance, it is also well known that women are primarily responsible for food sourcing and distribution within households. We also know about the growing agrarian crisis as well as the declining per capita availability of food grains for consumption, as pointed out by several progressive economists. However, the government policies are dismantling the Public Distribution System (PDS). An additional one-off tiny scheme for women, in a context where the PDS is being undermined, is not gender-friendly. Likewise, the 60th round of the National Sample Survey (NSS) data has also shown a sharp increase in open unemployment rates for women and men in rural and urban areas but the policy directions set out in the Draft

Approach Paper does not address this adequately. In addition, the growing agrarian crisis resulting in farmers suicides are women's problems as well. To enhance agricultural productivity, the Approach paper talks about 'knowledge deficit' where as the issues are that of low support prices, cheap imports and rising input prices. The Approach Paper does not address many of these issues in any comprehensive manner. Worse still, instead of considering health and education and basic human rights for all, the approach paper talks about raising user fees and reducing subsidies, which adversely impacts on the poor and women are a majority of the poor.

Therefore, if policies subscribe to the neo-liberal economic ideology where markets and corporate profits are supreme and the trickle down effect is supposed to take care of the problems of those left out, any Gender Budgeting exercise will become meaningless. Policies need to be premised on prioritising human rights and women rights in particular, for all.

Other vital Recommendations:

- Gender Budgeting and assessment studies is much important in the state Government since a major portion of the social sector spending on education, health, nutrition, etc, is through the State Governments. In spite of Tamilnadu being an advanced state in India, it is sad that the Tamilnadu Government has not taken any specific step towards Gender Budgeting. Hence we recommend Tamilnadu Government to take up the aspect of Women Component Plan in their Budgetary Process from the next Budget year. As the first step to a gender-sensitive budget analysis, there is need to categorise the budgets of each department of the State Government, to identify their focus on women in terms of exclusive focus, sub-component on women or no (gender-neutral) focus. As it is done in the national level, Gender cell should be formed in all departments in the Tamilnadu State. Effective monitoring has to be institutionalized – mainly the quality of service and utilization of funds. Also the Tamilnadu Government should take measures to fine-tune the NIPCCD Methodology of approaching Gender Budgeting.
- With the devolution of powers, function and finance to the local bodies and Panchayats after the enactment of the 73rd and 74th Constitutional amendments, State Government must initiate Studies on Gender Budgeting at these decentralized levels of administration ensuring the *Bottom-Up Approach*.
- Introduce special empowering programmes to the vulnerable women (women from SC/ ST, Adolescent girls, old aged women, Single women, Differently-abled women, Orphan girls, single parented children ...)

- In India, NAWO (National Alliance of Women's Organisations) have initiated the process of linking Gender Budgeting with CEDAW. In Tamilnadu, "TAMILNADU WOMEN PANCHAYAT PRESIDENTS ASSOCIATION is demanding financial allocations for panchayats as per WCP. Here we urge all the Women's movements to take up Gender Budget as a part of advocacy.

Towards Gender Budgeting → Towards Gender Equity

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APPENDIX

Women Related Schemes for the year 2006-2007 in Tamilnadu		
		Rs.in Lakhs
S. No.	Name of Schemes & Programmes	2006-07 Revised - Budget Estimate
	I. Department of Social Welfare & Nutrition	
1	Starting of Rehabilitation Home for the Adult Mentally retarded girls	20.5
	Assistance to Scheme for Girls Child Welfare	7500
3	Issue of saving Certificates for encouraging Widow remarriage	15
4	Assistance to the School children of poor widows	13.19
5	Marriage advance to the daughters of poor widows	300
6	Marriage assistance for orphan girls	15
7	Guidance Bureau for Women	42.02
8	Continuance of Hr.stud.by inmates of Service Home&Govt orphs.	1.25
9	Cash assistance to pregnat women below poverty line	0

10	Service home in districts	73.63
11	Conduct of Legal Literacy awareness Programme for Women	0
12	*Tamil Nadu Women's Development Project (Mahalir Thittam)	1638.12
13	Setting up of Recreation Centres for Women	0.01
14	Gender Sensitization Programme	0
15	Schemes for Supply of Sewing Machines to Destitute Widows	120.99
16	Assistance to Half Way Homes to the Girl children	0.81
17	Feeding of Ex-Servicemen & Widows of Ex-Servicemen Benefited thro' pension from Ex-Servicemen personnel welfare fund in Tamilnadu puratchi thalaivar M.G.R	0
18	Feeding of Pregnant Women under Puratchi Thalaivar M.G.R.Nutritious Meal Programme	0.13
19	Grants to Tamil Nadu Corporation for Development of Women	
20	Widows,Handicapped&Old Age Pensioners' Free Ration Schemes	2585.1
21	Training of Women in Shree Seva Mandir	
22	Setting up of Family Counseling Centres by Social Welfare Board	6.3
23	Association for moral and social hygiene for suppression of immoral traffic	0
24	Payment of subsidy to the TN Women Development	0
25	Assistance to Women in Urban and Semi-Urban areas in Self Employment	0
26	Financial assistance to TN corporation for Devt of Women Ltd.,	0
27	Assistance to poor Women for Vocational Training	0
28	Establishment of separate section for women in 6 trades in Industrial Training Institutes	0
29	Managerial Training for Field and Executive Staff	2.64
30	Works Centres and Production Units	0
31	District Level Training cum marketing centres	7.5
32	Entrepreneur Development Training for women	0.01
33	Grants to Tamil Nadu corporation for Women Development for Implementation of the Scheme to provide Free Gas connection to the newly married couple under poverty line	30
34	Assistance to Vocational and Skill Training Programme	100
35	Assistance for formation of 2500 Self Help Groups	87.5
36	Setting cell for prevention of trafficking&combating commercialSexualExploitation of women,children	0.03
37	<i>Imparting Training to Self Help Groups</i>	2000
38	<i>Financial assistance for Marriage of girls below Poverty line under "Moolavar Ramamirtham Ammaiyar Ninaivu Thirumana Thittam"</i>	4000
39	<i>Assistance to female members for delivery of child</i>	8000
	Departmental Total	26559.73
	II. Department of Education	
1	Free education for girls belonging to poor and middle class families studying in B.A., B.Sc. & B.Com., courses	65
2	Supply of uniforms to pupils	4000
3	TN Girls Endowment Scheme	0
4	Mother Teresa Women's University Kodaikanal	0
5	Opening of Degree Courses in Govt Colleges (Men & Women) & Development Scheme	23.85
6	Opening of New Colleges for Women	0
7	Post Graduation Courses in Govt. College (Men & Women)	0
8	Govt. Polytechnics for Women	0

9	National Programme for Education of girls at Elementary level under Sarva Shiksha Abhiyan	14463.55
10	National Programme for Education of girls at Elementary level under Sarva Shiksha Abhiyan under Special Component Plan	113.62
11	Opening of under Graduate/ Post Graduate courses in Government Colleges (Men and Women)	0
	Departmental Total	18666.02
	III. Department of Co-operation	
1	Managerial Assistance to Women Co-operative Whole Sale stores	0
2	(S+C Scheme)Managerial Asst to Women Co-op Whole Sale stores	0
	Departmental Total	0
	IV. Department of Rural Development	
1	Devt of Women & Children in Rural areas under Integrated Devt . Programme	0
2	Devt. Of Women & Children in rural areas under IRDP	0
3	(S+C) Devt. Of Women & Children in Rural areas under Integrated Rural Development Programme(state and central	0
4	Rural Sanitary Complex for Women	0
	Departmental Total	0
	V. Department of Medical & Public Health	
1	District Family Welfare Bureau	0
2	TN Integrated nutrition project (TINP)- Maternal & Child health-Headquarters staff and District Programme	3652.62
3	State Family Welfare Bureau	10.01
4	Family Welfare- District Family Welfare Bureau	660.54
5	State Family Welfare Bureau (Central)	135.55
6	Maternity Centres under Tribal Areas	69.81
7	National Component-Reproductive and Child Health project	0.1
8	District/Sub Project Reproductive and Child Health project	0.31
9	Establishment of Nursing Schools	0
10	Establishment of Nursing School (Central)	16.61
11	Post partum programme	
12	Post-partum	373.69
13	Expenditure met by the state Govt over and above the rate prescribed by the Govt of India tubectomy compensation to mothers	0
14	Reimbursement of compensation (RICA-II) State's share amount paid by Local Bodies & Voluntary Health Insts. for tubectomy case	0
15	Grants to vol.Health Inst. for the implementation of Post-partum prog.	0.01
16	Improvement of the Sterilization wards in postpartum Centres in District Headquarters and Taluk Hospital	0
17	Post partum centres - Other than the District Hospital medical College Hospital and Chennai City Hospitals	901.58
18	Family Welfare- Urban Family Welfare Centres	115.59
19	Rural Family Welfare Centre at Primary Health Centres	0
20	Regional Family Welfare Training Centres (Central Sponsored))	68.95

21	Motor Vehicles for Family Welfare Programmes (Central Sponsored)	0
22	Training of personnel in family Welfare (Central Sponsored)	144.16
23	Compensation for Tubectomy, Vasectomy, IUD etc (Central Sponsored)	1146.6
24	Contribution to TN Family Welfare Miscellaneous Purpose Fund (Central Sponsored)	45
25	Assistance to Local Bodies & Voluntary Health Institutions- I.U.D (Central Sponsored)	1.5
26	<i>Establishment of Comprehensive Emergency Obstetric and new born care centres under Systems Project</i>	4062.06
27	<i>Obstetric and New Born Care Services</i>	30.01
28	<i>Payment of compensation under Tamilnadu Mothers Acceptors Sterilization scheme</i>	40
29	<i>Financial Assistance to the female members for delivery of child/ miscarriage under CM's Farmers Social Security Scheme</i>	0
	Departmental Total	11474.7
	VI. Department of Urban Development	
1	Improvement of Municipal maternity and Child Welfare Centre	0
	Departmental Total	0
	VII. Department of Welfare of Scheduled Castes Scheduled Tribes	
1	Special incentive scheme to promote literacy among SC girls studying in Standard 3-5	300
2	Special incentive scheme to promote literacy among SC girl studying 6th standard	300
3	<i>Free Education to the students of SC/ST Converts to the girls students studying P.G. Course</i>	50
4	<i>Supply of free bicycle to all girl students belonging to SC/ ST/ Schedule Converts Communities students in standard XI and XII</i>	980.57
	Departmental Total	1630.57
	VIII. Department of Crop Husbandry	
1	Training of Farm Women in Agri with Assist from DANIDA (phase-II)	0
2	Training of Farm Women in Agri. With DANIDA assistance	0
3	Training of Farm Women in Agri. With the assistance of DANIDA	0
4	(SCP)-Trg of Farm Women in Agr with Assist.from DANIDA(phase-II)	0
	Departmental Total	0
	IX. Labour and Labour Welfare	
1	Special machinery for imple.of Welfare schemes for women labour	0
2	Starting of New Industrial Training Institutes for Women	51.5
3	Industrial Training Institutes for women under world bank aided skill development project	0
4	Industrial Training Institute for women under World Bank aided skill development project (Centrally sponsored)	0
5	<i>Starting of New I T Is and WINGS for Women</i>	0
	Departmental Total	51.5
	GRAND TOTAL	58382.52
Source: Plan Budget Link, Annual Plan, Government of Tamilnadu, 2006-2007 (Revised).		

